

FRIDAY, APRIL 30, 1897.

Subscriptions by Mail Post-Paid. Postage to foreign countries added.

THE BUX, New York City. Panis. -Klosque No. 19, near Grand Hotel.

L'aur friends who favor us with manuscripts for publication wish to have rejected articles return they must in all cases send stamps for that purpose.

The Governor and New York.

The Legislature of the Empire State has prepared for Governor BLACK the opportunity of choosing, in full sight of an attentive public, whether he is to belong among the low order of statesmen who in New York have followed up the great victory of 1896 with the promotion of a polfcy identified with the party then defeated, or whether he shall be esteemed as a public man worthy of respect for his intelligence and of confidence in his strength and firmness of principle. The Inheritance Tax bill is a vicious measure that under the circum stances has no proper place in Republican legislation. It is bad in theory and will be bad in practice.

It ought to be vetoed.

Our Claims Against Spain.

While it is true that claims involving millions for damages suffered by Americans in Cuba have already been filed with the State Department, there is good ground for believing that some of our citizens, who would like to demand such indemnities, are restrained from so doing by fear.

Under the orders of WEYLER many plantations are virtually abandoned, and work is stopped on them. Again, some plantations have to support the Spanish troops billeted on them. The cases in which damage may result from offending the authorities in any way can easily be imagined, and in the bitter feeling of the Spaniards for the patriots the very filing of a claim against the former may excite a suspicion which will cost much.

Of course some risk also may be run if claims are not filed at a time when Spain, being notified of them, can collect evidence on the subject. It is also possible, no doubt, to file claims for the use of our Government only, on a statement of good reasons for that course. But an impression prevails that, when all source of apprehension for life or property is removed, the final array of American claims will become of vast amount; and there are years of grave controversy in prospect over these claims.

Christendom's Noble Work in Crete.

We find in the Canea correspondence of the London Standard some interesting testimony as to the work done by the international forces in preventing the patriots of the island from achieving their freedom.

Behind the town of Canea, it appears, there is a plain which the Turks had protected by a chain of blockhouses, having two forts at the ends. The insurgents at tacked and carried the blockhouses, one after another, until the two principal forts alone were left in the hands of the Turks One of these, called Sarboshy, they had just decided to storm, when the international troops prevented them by occupying it. Then they turned against the other fort, Izzedin, but there they were checked for a time by the shells of an Italian cruiser.

The insurgents, however, occupied ruined monastery near Fort Izzedin, and again made ready to capture it, when the fleet opened fire on them. The Turkish frigate and the Ardent were soon very busy, and when the former sheered off, the Russian armored gunboat Groziastchy went to about 300 yards from the shore and poured in a most destructive fire.

"The insurgents, nevertheless, did not seem to care much, and as soon as they were driven from one shelter they swarmed into another, generally acknowledging any particularly accurate shell by a stiffer volley at the Turks. The whole of the slope was now covered with insurgents, lying down mostly and firing at their case, now and again advancing ort way, again to crouch and fire. From the down to the cliff the gorse and grass might almohave been on fire, so covered were they with ne petual puffs of smoke, and the rattle of the never ceased its accompaniment to the boom of the guns every minute or so."

Presently, an Austrian vessel, the Tiger aided the Russian Groziastchy in this noble work, and then the big British Camper down joined in with her tremendous mis siles, until, at last, the insurgents were forced, under a shell fire so terrific, to pull down their flags and disappear over the ridge. The Turks then ventured out, and planted their flags on the deserted place.

The correspondent added that "the Turks will now be able, probably, to hold their own easily." Throughout his account the impression is conveyed that nothing but this intervention of the international fleet saved these defences of Canea from the insurgents, and what is true at that important point would doubtless be true at others under like circumstances.

What a record for the navies of the European powers to be proud of, that of preventing the people of Crete from throw ing off the yoke of the Turks!

Our Citizen Sailors.

The season for the exercises of the naval militia upon the water approaches, and the allotment just made by Secretary Long of the annual fund of \$50,000, which Congress now sets apart for this body, shows how it

flourishes in various parts of the country. Fifteen States, one-third of the whole number, share in the appropriation, all, of course, being on the seaboard or the lakeboard. A lake State, Illinois, now heads the list in strength of uniformed petty officers and men, its total being 448, which calls for \$5,807, at the rate allowed of about \$13 per man. This is the first time a lake State has come to the top in numbers, and it is the more remarkable since Illinois first appeared on the allotment list in 1893, or two years later than the first group of half a dozen States, that took the benefit of the law. Last year she was only third on the list.

The other States, in order of enlisted strength, are: Massachusetts, 434; New York, 367; California, 355; New Jersey, 337: Maryland, 233; Louisiana, 209; Georgia, 188; Pennsylvania, 183; Michigan, 177; Ohio, 174; South Carolina, 165; Rhode Island, 158; North Carolina, 140; Connecticut, 135. Thus it will be seen that extent of coast line and interest in maritime affairs are elements as conspicuous as

ment of Connecticut, of course the lowest, is \$1,740.

These distributions are based on the rolls of Jan. 1. Changes occur from time to time in relative numbers, and indeed, it is remarkable that Massachusetts, which formed the first battalion of State naval militia in 1890, at one time had 589 men. and in various States there have been marked fluctuations. In 1891 California headed the rolls, in 1892 New York, in 1893 and the three following years Massachusetts, giving way only this year to Illinois. Texas, which started in 1891 with an enrollment of 43 men, dropped out immediately, and has not yet relippeared.

But in general the growth of the organization has been steady and gratifying The enlisted strength in 1891 was 1,149 the next year, 1,794; the next, 2,376; the next, 2,539; the next, 2,695; the next, 3,339, while the last reckoning shows 3,703. Adding the commissioned officers, and allowing for the growth since Jan. 1. we may safely place the organization today in the neighborhood of 4,000 or more.

Without ascribing to this body of men a greater degree of practical value than the facts warrant, it cannot be denied that within its necessarily limited sphere, it is a valuable source of reliance, as an auxiliary for the navy, especially in coast work. Mr. McADOO, who had especial charge of it under Secretary HERBERT, and inspected large portions of it, expressed himself warmly in its favor in his last annual report. He spoke of the excellent results of the joint camp of the Rhode Island, Connecticut, and New York detachments on Gardiner's Island, where emulation was possible, and where they could have a greater use of vessels assigned to them.

The first appropriations of Congress for the naval militia were \$25,000 a year, but in 1896 this was doubled, and the in creased amount will again be available this year. It is evident that, as the organization has more than trebled since 1891, this increase in appropriations is well war ranted, and better arms, munitions, equipments, and boats will add to the efficiency of the force.

It may be added that the Naval Way College has drawn up a plan for the cooper ation of the naval militia this year in coast defence, by such work as reconnoisance and the construction of war charts.

Oregon and Florida.

It is an extraordinary situation in Amer ican politics when the Republicans are de pendent for a majority in the United States Senate upon the admission of a Senator from Kentucky and upon the casting vote of the Vice-President from New Jersey, Kentucky and New Jersey being two tradition ally Democratic States. The election of Mr. DEBOE on Wednesday as a Senator from Kentucky after a conflict lasting sixteen months makes the number of Republicans 44 in a Senate of 88. He is a resident of Crittendon county, on the Ohio River line, in the western part of the State, and in a Congressional district which is strongly Demo cratic. Mr. DEBOE has diplomas both as a physician and as a lawyer, and also a cer tificate of proficiency as a School Superintendent. Of course he will be cordially welcomed in the Senate by the Republicans; but they are still one vote short of a ma jority without the casting vote of Vice President Hobart of New Jersey.

The Oregon Legislature has adjourned without choosing a Senator; the Florida Legislature is in session, but no choice of a Senator has been reached. There are forty-five States and ninety Senators, and these two unfilled posts leave the Sen ate with eighty-eight members only Florida and Oregon in the balance! Poli tics in the Senate are much mixed.

The Growth of German Trade.

Evidence accumulates that England's ex port trade, which is the principal source of her prosperity, is seriously threatened by German competition. The latest informaion on the subject is contributed to the National Review by Sir Philip Magnus, a advantage." It is elsewhere, however, member of the Royal Commission on Technical Instruction, which lately visited Germany with a view of ascertaining the recent progress of education in that country. Sir Philip has availed himself not only of his own observations, but also of some strik- deems directly traceable to the assistance ing comparative statistics compiled by Sir COURTENAY BOYLE, and just published by the Board of Trade.

It appears that since 1880 the exports of manufactured articles from Germany have increased from \$415,000,000 to \$545,000, 000, and that the increase, notwithstanding some fluctuations, has been fairly continuous throughout this period. It must, how ever, be remembered that the figures quoted for Germany are exclusive of the large quantities of German-made goods which shipped from Rotterdam, Antwerp, and Flushing, are included in the statistical tables as exports from Holland and Belgium. If, now, we look at the exports from Great Britain during the same term of years, we find that they have fallen from \$1,075,000,000 in 1883 to \$920,000,000 in 1894. While between the years named there has been so grave a decline in the export trade of the United Kingdom, the import of articles called manufactured during the same period has enormously increased, namely, from \$240,000,000 in 1883 to \$405,000,000 in 1896. If we compare the annual average value of imports into the United Kingdom from Germany for the period 1880-84 with the period 1891-95, we learn that there has been an in crease from less than \$350,000 to more than \$1,750,000 in cotton manufactures; an increase from \$1,500,000 to \$3,150,000 in glass manufactures, and an increase from \$1,800,000 to \$3,025,000 in paper and pasteboard. These are only a few of the different classes of manufactured goods of which the imports from Germany into Great Britain have increased. Nobody, of course, denies that the entire volume of England's export trade is still much larger than that of Germany; the question of vital interest is whether it is increasing or diminishing, and, supposing it to be increasing, whether the rate of upward movement is the same. To this question there is but one answer. The export trade of Germany is increasing at a much greater rate. No wonder, then, that Sir COURTENAY BOYLE should tell the Board of Trade that "we can scarcely expect to retain our past undoubted preëminence, at any rate not with out strenuous effort, and careful and ener-

Another body of testimony to which Sir PHILIP MAGNUS refers is the collection of reports furnished by British Consuls to the Foreign Office during the past year. Here one encounters a repetition of the facts that German wares are gradually displacing those of English make; that this displace ment is not due to any superiority in the character of German goods, but to the lower price at which they are sold; to the size of population in this matter. The allot- better adaptation of the articles to the

getic improvement in method."

wants of customers, and to the greater activity, enterprise, and commercial ability of German traders. We are told, for instance, in regard to the trade with Mexico, that in the cheaper goods those of German and American make, such as hardware and cutlery, are found to be of superior finish to those of English make, and so sell better. Then, too, it is asserted that English firms are very wanting in enterprise, and fail to create English agencies in Mexico, without which new branches of trade cannot be opened. Passing to the Russian market, we learn from a Consul's report on the Nijni Novgorod Exhibition of 1896 that "if we [Englishmen] intend to retain our trade with Russia we must employ better educated travellers, who can converse with Russian buyers, and thus learn their requirements. Our travellers," the Consul continues, "are handicapped at the start," and he refers to "the negligence of our manufacturers who have allowed the Germans to secure much of the trade that should have come to us." If we turn to some of the less important markets, we observe that the value of imports from Great Britain to Roumania has decreased since 1893 by \$2,000,000, while the imports from Germany and Austria-Hungary have steadily progressed. About Tunis we are informed by the British Consul-General that "English goods were formerly much sought after, and it is much to be regretted that they are now scarcely to be found in the Tunisian market." It seems, indeed, that in Tunis British machinery is now almost entirely superseded. With respect to Chili we read: "Though many of the principal houses at Valparaiso are British firms, the German houses now far exceed the English in number; and in the matter of imports this is a question of some importance." We are further told that there is a constant immigration into Chili of well-educated, competent Germans, who work hard, make themselves particularly useful in commercial houses, and ultimately prove successful in business. Another British Consul, after stating that Germany possesses in Ham-burg one of the best harbors in the world, avers that "Germans are not only capable of competing, but are actually competing with us in markets which we have considered exclusively our own." Sir CLAUDE MACDONALD, speaking at first hand with reference to China, says: "Our commercial interests in this empire far exceed those of any other nation, but, great as our position is, it will be speedily undermined by our many rivals if we do not reform our business methods." In face of such handwriting on the wall, there is little comfort for Englishmen in the assurance that "we still preponderate greatly as a country manufacturing for export."

In attempting to account for these phe nomena, Sir Philip Magnus lays but little stress upon the increasing population of Germany, or upon the fact that working hours are longer and wages lower in that country than in England. He attaches somewhat more importance to the fact that goods are carried at lower rates on German than on English railways. For example, cotton varns are carried from Manchester to Hull at the rate of 18 shillings per ton; they would be carried the same distance in Germany for 11 shillings. To convey saws and tools from Sheffield to Hull costs 13 shillings per ton; the same distance could be covered in Germany for 6 shillings and 7 pence. The carriage of hardware from Birmingham to Liverpool costs over 19 shillings per ton; for the same distance in Germany it would cost but 10 shillings. The transfer, finally, in general machinery from Leeds to Hull for export entails an outlay of 1212 shillings per ton; it could be made over the same distance in Germany for 412 shillings. These figures justify Sir Bern-HARD SAMUELSON, who has lately made a report upon the subject, in the conclusion that "except as to iron ore, coal and coke in certain cases, and a few other articles under special circumstances, the railway rates are so much lower in those coun tries (Germany, Belgium, and Holland) as to place our traders at a serious disthat Sir PHILIP MAGNUS looks for the principal cause of the rapid advance in commerce and manufactures, which during the last fifteen or twenty years Germany undoubtedly has gained. That advance he given by the State in Germany through technical education and otherwise to industrial enterprise. The expenditure on Ger man education, although seemingly lavish, has been returned to the country a hundredfold in the products of improved trade. Not only in the equipment of their schools, but also in the methods of instruction and in the organization of their whole sys tem of education, the Germans excel the English. After due allowance has been made for all contributing causes, including the thrifty habits of the German people, the fact that they take life more seriously than do the English, and their admitted contentment with a somewhat lower standard of material comfort, the one fact that stands out prominently, differ entiating the conditions in the two countries, is the superiority of German instruction and its closer adaptation to the wants and requirements of the people. This it is which has enabled the Germans to gain on the English in the science of production and in the art of distribution.

Mayors and the Tax Rate. It is an axiom among the uninitiated that the test of efficient, worthless, frugal, or wasteful municipal government is to be found in the tax imposed by law upon property subject to the burdens of State and municipal expenditures. A high tax rate means an unpopular administration; such is the general opinion. A low tax rate means a popular city government; such is the view. It is undeniable that there is no public propensity for paying taxes, and that where, as is the case in many districts of the interior, these taxes are paid directly, they constitute an important element in the determination of elections; but in this city, and in the large cities of the United States generally, the proportion of direct taxpayers is not large, and the majority of voters are more closely interested in the uses to which the proceeds of the taxes are put than in the perentage of taxes to the property assessed. However this may be, the records of past elections show that a high or low tax rate under one administration has little to do with the politics of the administration succeeding.

In the year preceding the election of WIL-LIAM F. HAVEMEYER, the last Mayor of New York elected by the Republicans prior to the choice of Col. STRONG in 1894, the rate was 2.90. Under Mayor HAVEMEYER the rate in the first year, largely through the conomies and watchfulness of ANDREW H. GREEN, was reduced to 2.50, and in the second year to 2.80, ten points lower than

that of his predecessor. But nevertheless a Tammany Mayor was elected to succeed him, and during the first year of his administration the tax was 2.94, larger than it had been before and larger than it has been under any of his successors. The successor of this Tammany Mayor was another Mayor elected by Tammany, and under his frugal and provident management of the city's affairs the tax rate was gradually reduced until in 1878 it was 2,55. Notwithstanding that fact, the Tammany candidate in that year of low taxes was defeated and EDWARD COOPER, the candidate of those opposed to

Tammany, was elected. His successor was WILLIAM R. GRACE, inder whose administration the tax rate in the first year was 2.62 and in the second 2.25. Mr. GRACE, who, when in politics, concentrated his most active efforts on the Mayor alty, advocated a continuance of his own policy in office by his successor, Mr. CAMP-BELL, in whose favor he threw the full measure of his support. The Grace candidate, however, was defeated; the Tammany nominee was successful, the tax rate being 2.29 in his first year in office and 2.25 in his second. But the voters next turned from Tammany, and its candidate for Mayor was defeated in 1884. ABRAM S. HEWITT was elected Mayor in 1886, and during his term of office the average tax rate was 2.19. But that reduction did not weigh much with the voters who defeated him for reflection,

preferring Mr. GRANT. Under the administration of HUGH J. GRANT and of his successor, Mayor GILROY, the tax rate on property in New York city was steadily reduced until, during the last year of Mr. GILROY's term, it reached 1.79. This was in 1894, and it was a showing creditable to Tammany administration, but the voters of the city defeated Tammany in that year and installed Col. STRONG as the successor of Mayor GILROY, with the rate of taxation last year 2.14.

The figures of the tax rate do not amount to much in New York city politics.

Bicycling and the Heart-The Case of John Clokey.

The death of JOHN T. CLOKEY has been attributed to bicycling. After the autopsy on Wednesday, Coroner's Physician DONLIN said: "I found that the immediate cause of death was heart disease, but I am of opinion that if Mr. CLOKEY had never ridien a bicycle he would be alive to-day." Dr. DONLIN is also reported as saying

that cycling is a violent form of exercise, and that no person suffering from heart disease should ride a wheel.

There seems to be no doubt that the wheel was responsible for Mr. CLOKEY'S death, as it has been for the death of other persons suffering from cardiac affection. 'Don't wheel if you have heart disease, may be good general advice, but in certain diseased conditions of the heart, cycling is believed to be very beneficial. We quote from the Medical Record:

"In simple degenerated conditions of the muscular fibres, in dilated hearts either with or without com pensatory hypertrophy, and in slight valvular affec-tions, bicycle riding, when properly practised, may prove of great service, because it improves the nutrition of the organ and develops the muscular fibres, thereby enabling the heart to perform its work more effectually. Where exercise is advisable in heart affections, I know of no bet ter method of obtaining it than by the proper use of the wheel. By riding slowly and on an ap can be obtained, and this, as the heart improves in strength, can be increased by degrees, and in direct ratio with the cardiac development. By this means the strength of the heart can be greatly increased mal conditions.

Scorching, hill climbing, and century runs are not regarded as moderate forms of bicycling, and only persons with a perfectly sound physique should attempt them. According to a decision of the French Academy, "no one should ride a wheel without consulting a physician." Good counsel, provided one consults a wise physician.

Reconstruction in Greece.

The political crisis at Athens have been surmounted, and the consequences that assuredly would have followed the dethronement of King George and the proclamation of a republic have been averted; but for how long depends on the course of events in Thessaly. These again depend on EDHEM Pasha's ability to bring sufficient force into line to fight a decisive action. At the actual moment we know nothing of the numbers or condition of the Greek army that occupies the Pharsala hills; but it has to be noted that the situation that existed on the north of the Salamvria up to Saturday last is partially reversed on the south side. The Turks are attacking from the plain and the Greeks are defending naturally strong positions; but the moral advantages are with the Turks, flushed with success, while the Greeks are depressed and discouraged. In war, however, a few days' rest and absence combat tend to restore troops after a disaster, if their physical needs are satisfied and they see that the enemy is not following up his advantages vigorously. From the elevations among the Pharsala hills the movements of the Turks, except at night, will be in full view of the Greek outposts, so that while the Greeks continue to have the control of the railway running behind their positions from Velestino to Karditsa, they will be able to reinforce with comparative rapidity either flank in case of need. As we surmised yesterday, there was an intention to send the Turkish fleet from the Dardanelles to cooperate with EDHEM Pasha in an attack on Volo. Whether the reports of a disaster to some of the ships are to be trusted or not, the Greek eastern squadron has now an objective, which is to prevent the Turkish ships reaching Volo. Everything that can delay decisive action by EDHEM Pasha is so much time gained by the Greeks to improve their resistance, and as there can be no doubt that the cooperation of the Turkish fleet with his army after he had reached Larissa was part of the plan of campaign, its non-appearance will disadvantageously affect his operations. The new Ministry that has replaced that

of Mr. Delyannis is one that will respond to the popular demands and at the same time reassure the powers friendly to Greece that they have no object except the national defence. Mr. RALLI has with him men of ability not disposed to indulge in flights in experimental politics while the enemy is at the gates, and his presence. together with that of the Minister of War. at Pharsala will encourage the troops, who, it is reported, have repulsed the Turks for the second time at Velestino. Mr. Thro-TOKI, a former associate of the late Mr. TRICOUPIS, is a capable man, and as Minis ter of the Interior will have an important part in reorganizing the defence, especially in the matter of transport and the collection of supplies under the supervision of the chiefs of municipalities. Under the circum-

stances the situation is not entirely hopeless for the moment, but with Bulgaria and Servia quiescent and the Turks enjoying a free hand in every direction by favor of the powers, the fighting odds continue to be against Greece, as they were from the start, particularly as the troops going down from Salonica to reinforce EDHEM Pasha are stated to have received Mauser rifles instead of the Martinia with which the troops that have been fighting the Greeks are armed.

One of two things is certain. Either the present and recent stagnation of trade, from which millions of people suffer, and suffer crucily, is due to the currency or to the tariff issue.—Chicago Inter-Ocean. Probably the most potent influence for starnation is the pestiferous demagogue who seeks to inflame popular passions with his cries that capital is "trampling the citizen to death under

an iron heel," and that capital's last development, the trust, is the "communism of pelf." Enterprise can't raise its head but some scoundrel stands ready to strike at it and hold it up for execration or confiscation. Capital car hardly be expected to be very ambitious under

The recent election of a Senator in Con gress by the Kentucky Legislature closed so long a period of bickering and garboil that Governor BRADLEY would have been justified in issuing a proclamation of thanksgiving, asking the in-habitants to celebrate the reign of peace. But there is no peace. Out of the fearful hollows of his vocal plant the Hon. JOE BLACKBURN sends his usual remarks about the comparative mor al qualities of gold Democrats and goblins damned. It had been hoped that Mr. Black-BURN would write a sort of theological-political treatise on the matter. His views are very in teresting to him, and his language is always good for cooking purposes.

If woman is to go into athletics, she must modify the long skirt. She is going into athletics. Therefore, the long skirt must go.—Conservator.

And when it goes, the best substitute is the garment worn by the men, with whom she will nenceforth compete. Let her not fool with di vided skirts, or fancy leggings, or bloomers, but bravely put on trousers and defy the world.

The Hon. JOHN W. LEEDY, Governor of Kansas, is said to be prepared to prove that the floods in that State are the direct result of monopoly and the indirect result of stock-water ing. It must be admitted that it is difficult to think of this excellent man in the attitude of splashing around in a boat. Dry land is his place, where he can utilize to the best advan tage his amazing wealth of wheels.

The betrayal of tariff reform and of the prin ciples of the party during the session of Congress in 1893-94. * * The betrayal of Democratic pledges, and especially of the tariff policy of the party, as this policy had been explicitly resmirmed and set forth in the Chicago platform of 1892. * * The betrayal of the cause of tariff reform. * * *—Baltimore Sun.

Good for our mad cuckoo friend! After rec ognition of the fact that the great Democratic principle of tariff reform was betrayed, will come the discovery of the traitors, GROVER CLEVELAND and WILLIAM L. WILSON. When the truth about their performances is learned by our contemporary it will be approaching condition in which it can begin to consider the future of the Democratic party.

When Mr. RUDYARD KIPLING writes poetry, he doesn't go into the dove and love business or copy any of the singers who have sung before him. He is original in his choice of The Canadian tariff would never have seemed a promising subject for a poem to anybody else than Mr. Kipling. In fact, the world might have revolved until its axis was worn out and no man would have hung a nosegay of verses on the Canadian tariff or any other tariff. Yet Mr. KIPLING has written on this theme, impossible to anybody but himself, what seems to be a very spirited poem. It is his genius not to be second hand.

AN ACT TO DRIVE AWAY WEALTH. Comptroller Fitch's Protest Against the Grad

unted Inberitance Tax. Comptroller Fitch wrote to Gov. Black yester day a letter condemning the Dudley bill for

graduated transfer taxes. "I have no desire to put before you my personal ideas as to the theory of taxation upon which this bill is based," wrote the Comptroller, "but there are certain practical considerations affecting it concerning which I think I have a

right to speak. "Considerably more than one-half of all ineritance taxes collected in the State of New York since the promulgation of the first law relating thereto, in 1885, has been collected by my predecessor and myself as Comptrollers, for the time being, of the city of New York. Speaking therefore, with such authority as may attend this practical experience in the collection inheritance tax, I have no hesitation in declar

measure this bill would prove a failure. "Heretofore the inheritance tax has been suc cessfully collected because the rate of taxation has not been considered oppressive or so high as to induce wealthy citizens to relinquish their residence in this State. If, however, the rate were raised to such a degree as is proposed, it would simply mean that the possessors of wealth would acquire their residences in other States while continuing to do business in New York. This would not be a difficult matter, and would involve no particular hardship. It is an experi ence with which the Tax Commissioners of this city are perfectly familiar, as, for example, in the case of Mr. George Gould, who left this city for Lakewood, N. J.

for Lakewood, N. J.

"Moreover, the power of the State to levy inheritance taxes being limited to cases of jurisdiction acquired either by (1) the domicile of the deceased, or (2) the actual situs of his property, the Legislature would be powerless to remedy these results by extra-territorial legislation. "It should be remembered that New York is almost the only State in the Union which imposes a direct inheritance tax, and that about two-thirds of the States have no collateral inheritance tax laws. The possessors of wealth would therefore find no difficulty in avoiding the burdens of this proposed law. It should be furthermore borne in mind that the large receipts from inheritance taxes in the past have been chiefly due to a comparatively small number of large estates, and not to the payments made by those of average or small size.

"The effect, therefore, of giving inducements to our wealthy residents to acquire another domicile would be to greatly reduce the amounts which would hereafter be collected from this source.

"It is owing, therefore, to my firm belief that

source. "It is owing, therefore, to my firm belief that this measure, so far from increasing the revenues of this State, would actually affect them injuriously, that I ask your Excellency to withhold your approval from this measure."

From the New Orleans Times-Democrat At the annual public literary and artistic séance o the Athénée Louisianais yesterday afternoon the élite of the French-speaking citizens of New Orleans were in attendance. The object of the Athénée Louisianais is to perpetuate the French language in Louisiana. It offers an annual prize of a medal for the best cases in the French language, in addition to offering medals at many of the local schools for the most proficient cholars in the language.

"Our annual public meetings," said Prof. Aicee Fortier in his opening address, "mark epochs in the history of the Athénée, and are of great importance. They unite the élite of our French population our Creole population. At them we can see that the Creole race has not degenerated, that its men are rtsous and distinguished, and that its women are such as Creole women have always been-the mar

A Vice-President Who Is Liked by a President

From the Utica Press.
It is the evident disposition of President McKinley accord his associate on the ticket more notice tha his predecessors have done. He seems cordially to like Mr. Hobart, and consults with him to an extent which excites remark.

In It Possible?

To THE EDITOR OF THE SUN-Sir; What else can be the "Pajamine" party at Galveston, mentioned in THE SUS to-day, but a party at which the guests are sed in Pajamas

ART NOTES.

letures at the Lotes Cinb-The Compet for the New Academy of Besign

What will probably be the last exhibition of the season at the Lotos Club opens to-morrov night with a view for members and their guests. and ladies will be admitted to the gallery, fol lowing the usual custom, on next Monday and Tuesday afternoons. The present exhibition onsists of works by American figure painters and comprises thirty-four canvases. The Art Committee's predilection for "tonal paintings" is apparent in this as it has been in several previous exhibitions, and while there is a number of well considered, serious works on the walls, there are others with but slight qualities of form or of relatively truthful color, but which are marked by the tone sense. Some are coher

Mr. Douglas Volk's "The Puritan Mother"

(No. 33) is a picture which the artist has just

ent and some are not.

finished and is shown for the first time at this exhibition. It represents a woman seated in a wood holding a boy to her knees and figures are good in character. The little boy's face is especially winning in expression. picture is carefully and ably painted. " Mother and Child" (No. 34), by Henry Oliver Walker, presents the same subject under different con ditions, the theme here inclining to the classical, and the child is a nude figure. Mr. Low gives a nude figure in a new picture called Spring" (No. 24), and there is fine modelling in the nude figures of the Indian warriors in Mr. Brush's sterling little picture, "Before the Battle" (No. 7). In spite of its curiously affected handling there is a certain charm in Romany Girl" (No. 18), the well-known picture by George Fuller, and it is pleasant to see it again, for it is both striking in general aspect nd personal in rendering. A small canvas by Winsiow Homer, "A Stiff Breeze" (No. 22), shows in this, his early work, the same vigor and directness in seizing the salient points of a subject that are found in the masterpieces of later years. Mr. Shirlaw's "Among the Old Poets" (No. 31), the late Thomas Hovenden's early picture, "A Brittany Image Seller" (No. 23), and Mr. J. G. Brown's small genre piece, "The Young Peddler" (No. 6), are good and interesting works containing each a ingle figure, while "Fire Dreamers" (No. 2), by Edward A. Bell, "The Absent One" (No. 4), by W. Verplanck Birney, and "Consolation" (No. 8), by William M. Chase, a gray colored compo sition & la Israels, are notable among the works which introduce the accessories of interiors. Mr. Benson's "Summer" (No. 3), the decorative figure purchased with the Shaw fund at last year's exhibition of the Society of American Artists, occupies a prominent place on the walls and Mr. Joseph H. Boston, whose portrait in red at this year's exhibition of the society has attracted considerable attention on account of its ood color quality, is represented here by an-

There is joy in the halls of the Art Students' League in the upper floors of the Fine Arts building in Fifty-seventh street, for the "Society of American Fakirs" is holding its annual free show of caricatures of pictures in the exhibition of the Society of American Artists, and, with bass drum and cymbals sounding on the stairway, strong-lunged young barkers of both sexes invite the passersby to pay a quarter for a cata-logue and inspect the "fakes." Additional interest is given to the show this year by the award of cash prizes of \$25, \$15, and \$10 for the three best caricatures, and the students will hold an auction sale of the whole collection on Saturday afternoon.

other of the same style, but with a color scheme

of gray. It is inferior to the picture at the So-

ciety, however, both in construction and in grace

The salesman at the exhibition of the Society of American Artists reports two purchases of pictures this week. "Children on the Sand" (No. 254) has been sold to a Chicago amateur for \$1,000, and "Sabrina" (No. 321), by Ethel Isadore Brown, was bought by a New York lady for \$500. The exhibition closes on Saturday evening.

The Council of the National Academy of De sign, acting in concert with its Committee on Site and Plans, has appointed Edward Pearce Casey to take the place made vacant by the declination of McKim, Mead & White in the limited competition for a design for the new academy building. Mr. Casey, son Gen. Thomas Lincoln Casey, Chief of Engineers, U. S. A., is the young architect who designed a great part of the interior decoration of the new Congressional Library at Washington, and under whose direction the interior finish of the building was brought to completion. The list of architects or firms of architects who will take part in the Academy competition is now complete, and is as follows: George B. Post, Henry J. Hardenbergh, Edward P. Casey, Ernest Flagg, Carrère & Hastings, and Babb, k & Willard. In all probability the officers of the Academy will fix a date in the autumn. when the designs shall be ready for the judges, thus allowing the architects the entire summer to execute their plans.

A Japanese Prison. From the Atlanta Constitution.

The prison, six miles from Tokio, seems to be nodel in its perfect management. We approached a ot of handsome buildings, and I saked if they did not belong to the university. "No: the prison wi beautiful grounds, laid off artistically and planted with flowers. The buildings are of brick of igh, and are filled with many comforts. Every pris oner saluted us.

In the shops all are required to work and are sup plied with all necessary materials by the Governm some do exquisite cioisonné and wood carving: other make useful articles, such as shoes, buckets, baskets &c.. until you can find almost any article you wish The articles are sold for just what the material cost

Our Minister to Mexico. From the Atlanta Journal.

Mr. Thomas H. Martin tells me that the Diplor orps at Mexico looks anxiously for the coming of the new Minister, Gen. Powell Clayton of Arkansas. He says they have not had much social contact with the feature of diplomacy, and has been left pretty much o himself in consequence.
"The American Minister lives upstairs in two

rooms," said Mr. Martin, "and he and his Secretary of Legation have each two rooms for business purposes. ot far off the Japanese Legation occupies a whole block. The contrast is painful."

Populist Legislator's Conclusions on Pop From the Kansas City Journal

"A brief legislative experience has convinced me, says State Senator Young, "that our method of making laws is a very poor one. Every other bust ness except lawmaking is understood to requir some previous preparation, experience, and study to qualify any one to pursue it. But every man is supposed to come into life fully equipped to undertake the most responsible duty in which it is possible to engage on a moment's notice."

A Pashiounble Innovation at Memphis From the Commercial Appeal. At the reception given by Mr. and Mrs. F. G. Jones

he guests were met at the foot of the stairway and reeted by a charming little miss of ten sum: daughter of the host and hostess. Then they were again greeted at the head of the landing, this time by Prince Charming, a brother of the aforesaid miss who with most engaging and courtly manners as igned them to their respective dressing rooms.

An Afflicted but Hopeful Tennes From the Clifton Enterprise. A subscriber of the Murfreesboro News writes to

editor explaining why he was compe ontinue his paper. He says he likes the paper, but really has no time to read it; that his wife died last but as soon as he marries again he will renew his

A Young Napoleon of Pinance. From the Indianapolis Journal.

"What do you intend to make of that boy when h rows up? "I don't think he will need any making. He seems to be cut ou; for a financier. Every time I get him a toy bank he goes after it with a hammer."

Dozan't Have to Huy or Rent.

From the Atchison Daily Globe. We find in the course of a day that we have had all the outdoor exercise we need in dodging people who ride wheels.

FOUND A BRAVE MAN IN PRISON.

Capt. Varuum Meets an Old Member of His Company New in Convict Carb

CHEYENNE, Wy., April 25 .- At the Wyoming State penitentiary yesterday Capt. Varnum, professor of military tactics at the State University, was lecturing to the convicts on "The Custer Massacre." Capt. Varnum was with Reno's ommand in the Rosebud campaign, and had charge of the Indian scouts. He narrowly escaped being with Custer at the time of his disas-

trous fight on the Little Big Horn. After the Custer fight Reno's command was surrounded by Indians for two days. They were upon a ridge some little distance from the river and were partially sheltered by trenches. While in this position they suffered greatly for want of in this position they suffered greatly for want of water and were compelled to send volunteers to the stream to carry what they could in canteens for the troops. Those who made the trip were exposed to the fire of the Indians and many were wounded and several killed. At the close of the lecture one of the convicts secured permission to speak to the Captain. He asked:

"Captain, do you remember me!"

lecture one of the convicts secured permission to speak to the Captain. He asked:

"Captain, do you remember me !"
Capt. Varnum said, "Your face is familiar, but I cannot recall you at this time.

The convict then gave his name, and Capt. Varnum at once remembered him as one of the members of his company during the campaign he had just described, and one of the men who so bravely made the journey in the face of death to carry water to his comrades. He said, "Jim, you were a brave man, and I am very sorr; to see you here." Poor Jim was so affected that he could say nothing, and went back to his place overcome with emotion. He is serving an eight years' sentence for larceny, and has been in the penitentiary six months. Capt. Varnum will investigate his case and try to do something te mitigate his sentence.

A Queer Court Episode. From the St. Louis Globe Democrat A noteworthy incident occurred yesterday in Judge Fisher's division of the Circuit Court, in which a Hebrew attorney referred in a positive way to the crucifixion of Christ. The repleving suit of Louis Kohn & Co. against Sheriff Troil et al. was on trial. The plaintiff was represented by Sale & Sale, and the defendants by Hugo Muench.

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After the testimony the lawyers proceeded with their argument. Mr. Muench referred to the statements of several witnesses whose testimony differed in certain details, and advanced the argument that, owing to this fact, none of the testimony was worthy of acceptance. Moses Sale took the matter up, saying that, following out this line of argument, be could prove that Jesus Christ had not been crucified, because the statements of Messrs. Matthew, Mark, Luke, and John differed materially in their accounts of the tragedy. No two of them agreed exactly in the wording of the inscription on the cross therefore, Mr. Muench's mode of reasoning would warrant the assertion that Jesus Christ had never been crucified.

Judge Fisher interrupted the argument at this stage, stating that it was irrelevant to the case, and Mr. Sale replied that he wanted to show where that line of argument would lead to.

German Manufacture of Needles. From the Manufacturer.

From the Manufacturer.

Last year the Germans exported 2,800,000 pounds of these small but indispensable articles, as compared with 1,830,000 pounds in 1895. As showing the rate at which the export side of the German business has grown, it is stated that in the eight years, 1880-1887, the shipments were 11,615,000 pounds, and in the following eight years, ending with 1895,15,425,000 pounds. The factories of Aix-la-Chapeile sione produce 50,000,000 needles a week, and they are said to be for the most part of superior quality. The best outlet for these goods is China, which in 1896 took 60 per cent. of the whole export, as compared with no more than 20 per cent. in 1894. Other markets of importance are British India, France, Great Britain, the United States, Austia-Hungary, Italy, and Turkey.

An Interesting Insurance Question From the St. Louis Globe-Democrat.

Prom the St. Louis Globe Democrat.

WALLACE, Idaho, April 26.—The courts of
Montana will soon have to decide a peculiar
question. John W. Connell of Saltese, in that
state, was injured by a falling tree at 11 A. M.,
Nov. 22, 1896. He was the possessor of an accident policy issued at Davenport, Ia., one year
before, which expired at noon of the day on
which the accident occurred. The company contends that the time is measured from the place
where the policy was issued, and therefore it
had already expired before the accident occurred,
the difference in time being two hours. The
amount involved is \$2,500.

Not at the Old Stand. From the New London Morning Telegraph

From the New London Morning Telegraph.

The enterprising manager of a certain concern in this city had an order for goods not on hand. Toward the end of a busy day he unthinkingly sent an order to a manufacturer in Stafford Springs, at the time having an uncertain impression of something which had occurred in the history of this manufacturer. The following day the manager received a reply, which he thinks is too good to keep. The reply reads:

"STAPFORD SPRINGS, April 1, 1887.—Mr. John Blank is at present out of the — business, Yours truly, John Smith, executor of the estate of John Blank."

From the London Daily News. Heard in Westminster Abboy after the afternoon service on Easter Sunday: Intelligent American (to Verger)—Can you tell me where Browning's grave is! Verger (pointing vaguely in the direction of Poet's Corner)—Over there somewhere. I. A.—Yes, but can't, you give me a more definite direction! V.—No, I can't. I. A.—Who can't V.—Nobody. We can't consult the book of the monuments to-day; Sunday is the day for divine service. not for looking at monuments. Besides, it's closing time, and you must go out.

Regulating the Pitch of Bells.

From the Albany Express. From the Albany Express.

In the casting of bells of large size for chimes or given tones the skill and secret of success lie in getting the thickness of the ring which is at the mouth of the bell just right. It will be noticed that just a little back from the edge of the bell, on the fiange, the metal is thicker than in any other portion. The maker, in order to get the desired tone, makes a drawing of the bell, and in a cross section of this thicker ring describes a circle the diameter of which determines the tone.

Fereign Notes of Real Interest

Father Kneipp of Woerishofen is critically ill. He suffers from sentle debility. Gold quarts in large quantities has been discov t Asmara in the part of Erythrea still held

by Italy, according to the Rome Pribuna. French statue builders have now gone back to the "Romance of the Rose" and are trying to raise noney for a monument to Jehan de Meung, whe was the author of a part of the poem. Lady Foley, the last of Queen Victoria's brides

of Cleveland, has just died. She was a Howard, the daughter of the thirteenth Duke of Norfolk. Hamburg steamship companies had a prosperous

year in 1896, ten out of thirteen companies pay ing not less than 4 per cent, dividends and six of them 6 per cent, or more. This comes after many years of small or no earnings.

Paris and Madrid will soon be connected by tel phone, the construction of a line from Paris to Bayonne having recently been determined upon. As Madrid is already connected with San Schas tian, it will be only necessary then to join that

place with Biarrits. One of the goat carts in which children drive in the Champs Elysées is now labelled "Gift of the President." The owner's goat was killed some months ago by one of M. Faure's dogs, and to make up for the loss Mme. Faure gave the woman

her little grandson's goat and cart. There will be no war between Reuss Greis and russia over the respect due to the late Emperor William. The reigning Prince of Reuss has dismissed one official who obeyed orders in not of serving the recent anniversary and has himself drunk the present Emperor's health in public.

Newspapers may now be sold in the streets in all parts of Hungary, save Transylvania, the probi-bition, which dates from 1848, having been repealed. Papers, however, must not be sold by cripples or persons likely to offend the sight of the public nor by children under fourteen years of ase-Mr. Labouchere is gratified at being able to put

an erd to skepticism about his Twickenham boust being built on the site of Pope's villa. In making repairs recently a stone was found on which was carved the inscription: "On this spot stood until 1809 the house of Alexander Pope. The scotto that formed the basement still remains, 1845. Hardham's tobacco abop on Piest street, near Lud

tury and a half's existence on the same spot. The fortune of the place was made by Garrick, who, to help along the proprietor, a former actor, praised on the stage his "Number 87" snuff. The shop became fashionable, and Wardham left \$110,000 to charity at his death in 1772. French universities were partly decentralized

and made more independent of the State last sil mer. One immediate result has been that done tions and bequests by private individuals have be gun to flow in. Gifts have already been made to politer, and Paris. Hancy has received 100,000 france for research in physics and shemistry.